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| TRANSMITTAL FORM (to be used for all correspondence after initial filing) | Application Number | 10/789,878 |
| | Filing Date | 02/27/2004 |
| | First Named Inventor | Hiroyuki Kato |
| | Art Unit | 3612 |
| | Examiner Name | Gordon, Stephen T. |
| Total Number of Pages in This Submission | Attorney Docket Number | 0275M-656USB |

| ENCLOSURES (check all that apply) | | |
|--|--|---|
| <input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/ Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53 | <input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ | <input type="checkbox"/> After Allowance Communication to Technology Center (TC) <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Comments on Statement of Reasons for Allowance; Fee(s) Transmittal (PTOL-85 - in duplicate); and postcard. |
| <div>Remarks</div> | | |

| SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT | | | |
|--|----------------------------------|---------------------------------------|-------------------|
| Firm or Individual name | Harness, Dickey & Pierce, P.L.C. | Attorney Name Christopher M. Brock | Reg. No. 27313 |
| Signature | | | |
| Date | May 16, 2005 | | |

| CERTIFICATE OF TRANSMISSION/MAILING | | | |
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| I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below. | | | |
| Typed or printed name | Christopher M. Brock | Express Mail Label No. | EV 406 076 065 US (5/16/2005) |
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EV 406 076 065 US



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 10/789,878 Notice of Allowance Dated
Filing Date: 02/27/2004 02/16/2005
Applicants: Hiroyuki Kato
Group Art Unit: 3612
Examiner: Gordon, Stephen T.
Title: Footrest Plate
Attorney Docket: 0275M-656USB

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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

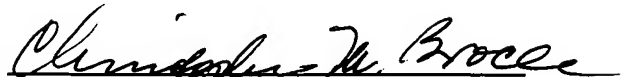
Sir:

Applicant gratefully notes the allowance of Claims 1-3 in the present application. While Applicant believes that the claims are allowable, Applicant does not acquiesce that patentability resides solely in the identified feature or combination of features, exactly as expressed by the Examiner, or that the feature or combination of features identified is required for patentability, or that equivalents of any of the recited features are outside the scope of the claims. Moreover, to the extent the Reasons For Allowance do not separately address the subject matter of each claim, Applicant does

not acquiesce to any inference that any one claim does not present patentable subject matter independent of any other claim.

Respectfully submitted,

Dated: May 16, 2005

By: 
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